

2021

CERTIFICATE

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Offerle

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:		Page No.		
Computation to Determine Limit : 2021		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	132,000	61,995
Debt Service	10-113			78,527
Library	12-1220			
Special Highway		8	15,000	
Water		8	56,000	
Sewer		9	55,000	
Non-Budgeted Funds		10		
Totals		xxxxxx	258,000	61,995
Budget Summary		11		78,527
Neighborhood Revitalization		12		
				County Clerk's Use Only
				789,473
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

63,720
NO

Assisted by:

VonFeldt, Bauer & VonFeldt

Certified Public Accountants

Address:

PO Box 127

Larned, KS 67550

Email:

adk@cpavbv.com

Date Attested: November 1 2020



County Clerk

Governing Body

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ 58,907
2. Library levy in 2020 budget	- \$
Other tax entity levy in 2020 budget	- \$
3. Net tax levy	\$ 58,907

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+	3,644	
5. Increase in personal property for 2020 :			
5a. Personal property 2020	+	18,925	
5b. Personal property 2019	-	18,515	
5c. Increase in personal property (5a minus 5b)	+	410	
			(Use Only if > 0)
6. Valuation of annexed territory for 2020 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2020 :	+	0	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		4,054	
11. Total estimated valuation July 1, 2020		789,473	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0052	
13. Percentage adjustment increase (12 times 3)	+ \$	304	
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		1.80%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,060	
16. Total Percentage Adjustments	\$	1,364	

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+	0
Property tax revenues for debt service in 2020 budget:	-	0
Increased property tax revenues spent on debt service		0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	
23. Law enforcement expenses - 2021 budget:		+	
Law enforcement expenses - 2020 budget:		-	
CPI adjustment	1.80%		0
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	0
24. Fire protection expenses - 2021 budget:		+	12,000
Fire protection expenses - 2020 budget:		-	8,400
CPI adjustment	1.80%		151
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	3,449
25. Emergency medical expenses - 2021 budget:		+	
Emergency medical expenses - 2020 budget:		-	
CPI adjustment	1.80%		0
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	0
26. Total Revenue Adjustments			3,449
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	
Other tax entity levy - 2021 budget:		+	
Other tax entity levy - 2021 budget:		+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	
30. Total Computed Tax Levy			63,720

City of Olathe

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021			
		MVT	RVT	16/20M Veh	Watercraft
General	58,907	14,764	346	531	52
Debt Service					
Library					
TOTAL	58,907	14,764	346	531	52

County Treas Motor Vehicle Estimate 14,764

County Treas Recreational Vehicle Estimate 346

County Treas 16/20M Vehicle Estimate 531

County Treas Commercial Vehicle Tax Estimate 2,688

County Treas Watercraft Tax Estimate 52

Motor Vehicle Factor 0.25063

Recreational Vehicle Factor 0.00587

16/20 Vehicle Factor 0.00901

Commercial Vehicle Factor 0.04563

Watercraft Factor 0.00088

City of Offerle

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012	4/27/2012	11/1/2022	3.15	57,000	18,000	5/1		284		189	
						11/1	11/1	284	6,000	189	6,000
Series 2013	9/3/2013	12/1/2033	4.50-5.00	123,000	99,000	6/1		2,382		2,263	
						12/1	12/1	2,382	5,000	2,263	5,000
Total G.O. Bonds					117,000			5,332	11,000	4,904	11,000
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
None											
Total Other					0			0	0	0	0
Total Indebtedness					117,000			5,332	11,000	4,904	11,000

City of Offerle

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	29,506	22,806	13,303
Receipts:			
Ad Valorem Tax	54,490	55,962	XXXXXXXXXXXXXXX
Delinquent Tax	2,125	1,000	1,000
Motor Vehicle Tax	15,199	12,916	14,764
Recreational Vehicle Tax	383	385	346
16/20M Vehicle Tax	479	794	531
Commercial Vehicle Tax	2,709	2,787	2,688
Watercraft Tax		53	52
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	13,237	13,000	13,000
Franchise Tax	8,736	8,000	8,000
Licenses & Permits	125	100	100
Charges for Services	20,241	18,000	18,090
Reimbursed Expense	3,059		
Interest on Idle Funds	253	200	200
Neighborhood Revitalization Rebate			-173
Miscellaneous	1,119		
Does miscellaneous exceed 10% of Total			
Total Receipts	122,155	113,197	58,508
Resources Available:	151,661	136,003	71,811
Expenditures:			
General Government			
Personal Services	32,185	32,829	34,000
Contractual Services	22,051	22,170	23,000
Insurance	10,147	10,350	11,000
Trash Service	18,395	19,000	19,600
Materials & Supplies	12,346	12,934	14,000
Equipment	9,293		1,000
Grants & Donations			1,000
Other	984	1,000	1,000
Fire			
Personal Services	1,093	1,115	2,000
Contractual Services	3,297	3,363	4,000
Insurance	77	191	500
Materials & Supplies	3,199	3,231	3,500
Vehicles			500
Equipment			500
Other	727	1,000	1,000
Lease Purchase Payment	5,639	5,639	
Streets			
Contractual Services			
Materials & Supplies			
Street Lights			
Contractual Services	5,127	5,281	6,000
Parks & Recreation			
Contractual Services	1,489	1,563	2,000
Materials & Supplies	806	1,034	1,000
Land Improvements			
Other	2,000	2,000	2,000
Non Departmental			
Contractual Services			
Materials & Supplies			
Capital Outlay			5,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	128,855	122,700	132,000
Unencumbered Cash Balance Dec 31	22,806	13,303	XXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	143,000	140,000	132,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			132,000
Tax Required			60,189
Delinquent Comp Rate: 3.0%			1,806
Amount of 2020 Ad Valorem Tax			61,995

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,511	10,638	10,730
Receipts:			
State of Kansas Gas Tax	5,149	4,830	4,270
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	5,149	4,830	4,270
Resources Available:	15,660	15,468	15,000
Expenditures:			
Contractual Services	188	294	1,000
Materials & Supplies	4,834	4,444	14,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	5,022	4,738	15,000
Unencumbered Cash Balance Dec 31	10,638	10,730	0
2019/2020/2021 Budget Authority Amount	18,000	17,000	15,000

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	33,279	28,326	24,000
Receipts:			
Customer Receipts	32,246	32,466	32,000
Connect Fees	150		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	32,396	32,466	32,000
Resources Available:	65,675	60,792	56,000
Expenditures:			
Personal Services	14,892	15,190	16,000
Contractual Services	6,649	6,682	7,000
Insurance			3,000
Water Tower Expense	8,894	9,507	10,000
Materials & Supplies	6,727	5,150	7,000
Equipment			12,000
Other	187	263	1,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,349	36,792	56,000
Unencumbered Cash Balance Dec 31	28,326	24,000	0
2019/2020/2021 Budget Authority Amount	86,000	64,000	56,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Offerle

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	13,612	15,227	17,000
Receipts:			
Customer Receipts	28,509	28,094	28,000
Debt Service	10,803	10,682	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	39,312	38,776	38,000
Resources Available:	52,924	54,003	55,000
Expenditures:			
Personal Services	10,215	10,419	11,000
Contractual Services	6,320	5,951	7,000
Insurance			3,000
Materials & Supplies	4,405	4,300	5,000
Equipment			13,095
Bond Principal	11,000	11,000	11,000
Bond Interest	5,756	5,332	4,904
Bond Fees	1	1	1
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,697	37,003	55,000
Unencumbered Cash Balance Dec 31	15,227	17,000	0
2019/2020/2021 Budget Authority Amount	54,000	58,000	55,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

NON-BUDGETED FUNDS

(Only the actual budget year for 2019 is to be shown)

City of Offerle

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	58,907	74.616	173
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	58,907	74.616	173

2020 July 1 Valuation: 789,473Valuation Factor: 789.473Neighborhood Revitalization Subj to Rebate: 2,313Neighborhood Revitalization factor: 2.313

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the July 1, 2020 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat or increase slightly compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs.

NOTICE OF BUDGET HEARING

The governing body of

City of Offerle

will meet on August 10, 2020 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	128,855	74.414	122,700	74.865	132,000	61,995	78.527
Debt Service							
Library							
Special Highway	5,022		4,738		15,000		
Water	37,349		36,792		56,000		
Sewer	37,697		37,003		55,000		
Non-Budgeted Funds	60,464						
Totals	269,387	74.414	201,233	74.865	258,000	61,995	78.527
Less: Transfers	0		0		0		
Net Expenditure	269,387		201,233		258,000		
Total Tax Levied	57,951		58,907		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	778,768		786,840		789,473		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2018
139,000
0
0
16,000
155,000

2019
128,000
0
0
10,860
138,860

2020
117,000
0
0
5,529
122,529

*Tax rates are expressed in mills

Carrie Barlow

City Official Title: City Clerk

Legals

(First published in the Edwards County Sentinel on July 22, 2020)

State of Kansas
City

2021

NOTICE OF BUDGET HEARING

The governing body of
City of Olathe

will meet on August 18, 2020 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	128,855	74.414	122,700	74.945	132,000	61,995	78.527
Dist Service							
Library							
Special Highway	5,022		4,738		15,000		
Water	37,349		36,792		56,000		
Sewer	37,697		37,803		39,000		
Non-Budgeted Funds	60,464						
Totals	269,387	74.414	201,233	74.945	258,000	61,995	78.527
Less: Transfers	0		0		0		
Net Expenditure	269,387		201,233		258,000		
Total Tax Levied	57,851		58,907				
Assessed Valuation	778,768		786,840		789,473		

Outstanding Indebtedness,

January 1,	2018	2019	2020
G.O. Bonds	139,000	128,000	117,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	16,000	10,860	5,529
Total	155,000	138,860	122,529

*Tax rates are expressed in mils

Curtis Barlow

City Official Title: City Clerk